business community, the veterans community, faith-based and civil rights groups are mobilizing for this. They do not want to take another chance that this will not pass.

I urge my colleagues to take the time to look at the facts related to the disability treaty. It requires no changes in U.S. law. It has no budget impact. As I said, when we become a party to the Convention, we have a seat at the table with the rest of the world. We will be well positioned to accelerate progress for the 1 billion people with disabilities around the world. It is our chance to be that shining city on the hill for the rest of the world.

I might also add this is supported by the high-tech business community in America because their global leadership position on accessible products and services can be used by the rest of the world.

For all those reasons, we need to pass it. Let me just close with this one last thought. Again, I am struck by the fact that these days we are surrounded, as I said earlier, with a new generation of young adults with disabilities who grew up since passage of the ADA, including a number of wounded warriors back from Iraq and Afghanistan. I call these younger people the ADA generation. They see disability as a natural part of human diversity. They reject the prejudices and stereotypes of earlier generations. I can tell you this, they have high expectations for themselves. They want to be challenged and they want to challenge us to make sure our society is open and they have the opportunity to go as far as their talents can take them.

We cannot let these people down. If we passed the ADA, now we have to take steps to make sure it is not just a promise, but it is a promise we are keeping and that we will keep.

We in the Senate have a responsibility to keep fighting to ensure that they have an equal opportunity to be independent, fully integrated, fully self-sufficient. That, at the heart, is what the Americans with Disabilities Act is all about. Twenty-three years later, we can look at it and say, without doubt, it truly is America at its very best.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah is recognized.

COMPREHENSIVE TAX REFORM

Mr. HATCH. Mr. President, over the last few years, I have come to the floor many times to advocate for comprehensive tax reform. I share the belief of many in Congress that tax reform is a necessary step to ensuring economic growth and prosperity in the future. This is why, as the ranking member of the Senate Finance Committee, I have made tax reform my top priority.

We are now at a crossroads when it comes to tax reform. Before us there are two alternative paths. The first path is the one we took back in 1986. It is the path that former House Democratic Leader Dick Gephardt and former Treasury Secretary James Baker advised members of the House Ways and Means Committee and the Senate Finance Committee to take.

As you will recall, they were two critical players in the last successful tax reform effort. In 2011, at one of our hearings, they advised us to not mix deficit reduction and tax reform. This was a joint Senate Finance and Ways and Means Committee hearing. To paraphrase these two former leaders: Each is a hard enough task by itself, but doing them together is nearly impossible. That is one path we can take. The path that separates our tax reform efforts from our deficit reduction efforts.

In 2011, they both advised us not to mix deficit reduction and tax reform. They just basically said that each is a hard enough task by itself, but doing them together is nearly impossible. That is one path we can take, the path that separates our tax reform efforts from our deficit reduction efforts.

The other path we can take is to condition tax reform on the raising of additional revenues. Sadly, that seems to be the preferred path of many of my friends on the other side of the aisle. I will never fully understand why, except their propensity to spend. According to many Democrats in the Senate, there can be no deal on tax reform unless they get a second significant tax increase this year. We heard just today from the Senate Democratic leadership that they want the Senate Finance Committee to use the Senate budget, which included nearly $1 trillion in tax hikes, as the model for tax reform. Essentially, what they are saying is that unless they get a big tax hike, we have to keep the tax system as it is, with all of its complexity, inequities, and distortions. Right now this position is held by many on the other side of the aisle, and it is the biggest barrier to fundamental tax reform.

Today, I would like to take a few minutes to examine this position and to discuss the merits of conditioning tax reform on yet another significant tax increase. Last October, one of my friends on the other side put it this way:

> Tax reform 25 years ago was revenue neutral. It did not strive to cut the debt. Today we cannot afford for it not to. Our national debt today is approximately 73 percent of GDP. That is nearly double what it was in 1986.

At first glance, this argument may appear to be reasonable. However, it falls apart under further examination. If my friends on the other side of the aisle were serious about deficit reduction, they would not focus their efforts on tax hikes. If they wanted to get a handle on our Nation's debt problems, they would work with Republicans to address the main drivers of our debt and deficits, our unsustainable entitlement programs.

No one who has spent more than 5 minutes examining our Nation's finances seriously disputes that the main drivers of our current debt and deficits, and the source of the coming fiscal calamity, are Federal entitlement programs, especially our health care entitlements, Medicare and Medicaid.

I have a chart from the Bipartisan Policy Center that tracks the trend lines on Federal spending. As the chart shows, in the coming years, health care entitlement spending will overwhelm our Federal fiscal picture and consume an outsized share of our economy. That is represented by the top blue line on the chart.

All other categories of major Federal spending either increase at significantly lesser rates or decline and stabilize. As we can see, Social Security kind of levels off, discretionary spending—both defense and nondefense—we have seen that go down. This is other mandatory programs. As we can see, when it comes to deficit reduction, getting our debt under control, entitlement reform, that upper line, that is going off the charts. That is where the bodies are buried. Yet if you listen to my friends on the other side of the aisle, the problem is not our entitlement programs. The problem, they say, is that the American people simply are not being taxed enough.

Of course, the actual numbers tell a different story. Over the last 40 years, Federal revenues as a percentage of the gross domestic product have averaged roughly 17.9 percent. While in recent years that number has decreased due to the struggling economy, tax revenues are at a pace to rise over the historic average and settle around 19 percent of GDP.

Let me repeat that. Absent any changes in tax law, revenues are set to rise above historic levels relative to GDP, the gross domestic product. So despite my friends' claims to the contrary, the root of our current fiscal crisis is not the lack of revenues, it is unsustainable spending. More specifically, it is entitlement spending. That is just health care. That doesn't include some of the others. That is why all serious bipartisan deficit reduction discussions over the last few years have included structural reforms to our entitlement programs.

Without significant changes, programs such as Medicaid and Medicare and Social Security will remain unsustainable. In order to strengthen and preserve these programs for future generations, we need to reform them. If we do not reform them, we face a fiscal disaster, and it would be a terrible disaster for all of our young people living today who are going to have to foot this bill.

All of the major discussions seeking to reach a so-called ''grand bargain'' on deficit reduction have come down to a mix of different policies, but while they have all had different approaches, all of them have included structural entitlement reforms.

When I talk about deficit reduction discussions, I am referring to the Bowles-Simpson plan, the Domenici-Rivlin plan, the negotiations led by Vice President BIDEN, the G8 Senate talks, the negotiations between Speaker BOEHNER and President Obama, and the so-called supercommittee. Each of those grand bargain discussions divided deficit reduction policy issues into four categories. These categories are: No. 1, discretionary spending; No. 2, non-health mandatory spending; No. 3, health care entitlement programs; and, No. 4, revenue. Those have been the agreed-upon areas of focus in our deficit reduction efforts. Yet, if you listen to what my friends on the other side of the aisle have been saying recently, you will see that their focus is entirely one-dimensional. We don't hear much talk anymore about addressing discretionary spending. We certainly don't hear much in terms of reining in entitlement spending. No, their only focus is on raising taxes.

More precisely, their most recent argument has been that we have cut so much spending over the last few years that we are now at a point where tax hikes are the only viable deficit reduction option. Now, of course, with the exception of the sequester cuts that took effect this year, we have not really seen any real spending reductions as of yet, just promises, which future Congresses could easily undo.

Even though only a small portion of the promised spending cuts has actually taken place, my friends on the other side of the aisle like to claim they have all already happened. Still, let's take a look at the record. Let's assume for a few minutes that all of the recently enacted deficit reduction is real and take a closer look at what has been done with respect to deficit reduction categories I referred to earlier.

In the last 2 years two bills have been enacted with the purpose of major deficit reduction. The first was the Budget Control Act of 2011. The second was the fiscal cliff deal or the American Tax Relief Act of 2012.

According to the Congressional Budget Office data and consultation with the Senate Budget Committee, here is what has been done so far: The category that has been tapped the most is discretionary spending, to the tune of $1.36 trillion of promised spending reductions over 10 years. Remember, that is over 10 years. Once again, these are almost entirely promised spending cuts that have yet to be realized. If history has told us anything, it is that future promises to reduce spending aren't likely to be kept. They are very unlikely to be kept.

If you don't believe me, look at the efforts by my friends on the other side of the aisle to undo even the small amount of spending cuts that are actually in place this year. Indeed, Democrats in Congress have been actively looking for ways to eliminate the cuts for discretionary spending. If history is any indication, they may very well be successful in spite of the promises they made.

Those who argue against these cuts do not want to merely provide flexibility over how the cuts will occur. They don't want any cuts to occur even though they are spending cuts relative to a bloated baseline that was supposed to be only temporarily elevated. Still, if we assume that against all odds these spending cuts remain in place, we will have reduced discretionary spending by $1.36 trillion relative to a baseline of bloated spending.

The next highest deficit reduction category is revenues. Revenues have been increased by roughly $600 billion over 10 years—part of the fiscal cliff deal. This includes only the revenues generated by the fiscal cliff deal. It does not include the $1 trillion of new taxes enacted as part of ObamaCare.

Unlike the promised discretionary spending cuts I cited earlier, this revenue number is very real and not just promises. While it may be a 10-year number that can theoretically be changed, history tells us that once tax hikes are in place, they always tend to stay there.

So of the four deficit reduction categories, we have already taken significant steps with regard to promised discretionary spending reductions and actual revenue hikes. Where are we with the other categories?

As I said, health care entitlement spending is the driver of future deficit and debt. No one who looks at this seriously disputes this. The trust funds in Social Security, which are to finance retirement and disability payments, are on clear paths to exhaustion, with the disability insurance trust fund scheduled to dry up in 2016. Yet, to date, very little of our deficit reduction attention has been focused on entitlement spending. So far we have done absolutely nothing to deal with unsustainable Social Security promises, and we have done nothing to address the insolvency of the retirement and disability trust funds. So far we have reduced health care entitlements by a mere $81 billion over the next 10 years. That amounts to roughly 4 percent of overall promised deficit reduction we have enacted. That amount is minuscule relative to the amount of scheduled spending entitlements over the next 10 years.

Take a look at this chart. We can barely see the red line on the right side of the chart. That red line stands for $81 billion in entitlement cuts. If we look at the 10-year spending—as the chart behind me shows—over the next decade, we will spend roughly $22 trillion on the three major entitlement programs. That is trillion with a ''t.''

Despite cutting spending and reducing deficits over the last couple of years, we have only been able to reduce entitlement spending by a mere $81 billion. Look at that little red line compared to the 10-year spending on Medicare, Medicaid, and Social Security, which is unsustainable, and yet nothing is being done by the majority.

By the way, all of those spending reductions have come in the form of cuts to health care providers. They are cutting out doctors, hospitals, and health care providers, as if that is going to keep them on the job. There is a high percentage of doctors who are now ready to retire or quit and find other ways of living. All of those spending reductions have come in the form of cuts to health care providers, not structural entitlement reforms, and they know that is not sustainable. Just that little bit is not sustainable.

Once again, this approach is at odds with the grand-bargain efforts we have seen over the last few years. All of those efforts—every single one of them—put structural entitlement reform on the table. Yet, to date, my colleagues on the other side of the aisle have been unwilling to do the same.

As I said, my friends like to brag about all of the promised deficit reduction they have enacted thus far—even the deficit reduction they are actively trying to repeal—but they refuse to even entertain a serious conversation about the main sources of our future debt and deficit.

So where are we? The Senate Finance Committee is engaged in a bipartisan effort to reform our Nation's Tax Code and bring some sense of sanity to our Nation's tax system. Chairman BAUCUS and I have asked our colleagues to assist us in this effort by sharing their views on what elements of the current Tax Code should be preserved. I would like to thank my Republican colleagues on the Finance Committee for their input thus far. I have met with every one of them individually on this issue except for one, and he is meeting with my staff. I really appreciated their thoughtful comments and advice.

While I remain hopeful that we will be able to move on tax reform this year, I am disheartened by comments I heard from my friends on the other side of the aisle. Indeed, many of my Democratic colleagues have stated that they are unwilling to engage in tax reform without assurances that it will have to include another massive tax increase.

Once again, their message to the American people is that we have to keep the current system—which virtually everyone in the country agrees is a problem—unless the Republicans agree to higher taxes. They want to hold simplicity in the Tax Code hostage to demands for even more taxes. They want to hold efficiency in the economy—which stimulates growth and creates jobs—hostage to demands for the second tax hike of the year in order to pay for more of their spending and more of their expansion of government even further. They want to hold competitiveness of our businesses at home and around the globe hostage to demands that flowthrough businesses face yet another tax hike—even after having been hit already at the start of this year.

My colleagues insist that their demands for higher taxes are all about deficit reduction. But let's face it. If deficit reduction was the real goal, entitlement reform would also be on the table. It would have to be on the table. After all, that is where the money is. That is where we have a chance to really reduce the deficit. That is where the future of our young people is going to be killed if we don't attack that problem now and do it in an intelligent way.

According to my friends on the other side of the aisle, entitlement reform is not on the table. Despite the stated desire of President Obama and a number of congressional Democrats for a grand bargain on deficit reduction, when the rubber meets the road they simply are not willing to engage in a real discussion about entitlement reform. Sure, they will talk about cuts to providers and other cosmetic changes to these programs, and they will talk about modifying cost-of-living adjustments in Social Security if they get hundreds of billions of dollars of new tax revenue in return. But at the end of the day structural entitlement reforms simply are not part of their deficit reduction equation.

Despite many claims to the contrary, Republicans are willing to engage, as they have in the past, in a bipartisan grand bargain for deficit reduction. Ask Senators CRAPO, COBURN, and former Senator Gregg. They voted for Bowles-Simpson. Oddly enough, the remaining sitting Democratic Senator who voted for Bowles-Simpson has walked away from the entitlement reform concessions he made and instead has focused on calls for more revenues and as a result tax reform is being held hostage.

Republicans and Democrats agree on the importance of tax reform. Our tax system is in dire need of reform. It is, quite frankly, one of the major obstacles standing between us and sustained economic growth. Most Democrats claim they agree with this sentiment, but their desire for more revenues apparently trumps this belief in the need for tax reform.

Something has to change. As I have said before, we have been counseled by some of our former leaders not to mix tax reform and deficit reduction. I think that is pretty good advice, and these are two of the leaders who helped to put through the 1986 bill. They are both highly regarded by people on both sides of the aisle here in the Senate.

Sadly, if Democrats in the Congress continue on their current course, neither tax reform nor deficit reduction will be possible. Indeed, if they continue to condition tax reform on additional tax hikes and if they continue to refuse to engage in a real discussion about entitlement reform, very little is going to be accomplished on either front.

This spending game has got to be over. We have to start living within our means. We on this side of the aisle—and I in particular—have seen every tax increase amount to more spending, not deficit reduction, so it is a phony argument. And that is what is going to happen if we are so dumb as to increase taxes in accordance with the comments of our leadership on the other side of the aisle that were made just today. It is unbelievable that they get away with it. It is unbelievable that after all of these years we have to put up with that type of argument when we know they are not going to use that money for the appropriate reasons, and they never have.

One Senator said to me the other day: I just live for the day where we reform the Tax Code and it is not changed 4 years later by our friends on the other side of the aisle for the worse. The 1986 bill was a good bill by any standard. It did a lot of good, but in about 4 years our friends started to change it. As a result, today we have the monstrosity we call the U.S. Tax Code that nobody really believes in and everybody knows is a detriment to our country.

I am very concerned. I think we are going to have to have some folks stand up on the other side of the aisle. We are willing to stand with them, and we are willing to solve these problems in ways that will preserve the entitlement programs. They are not going to be preserved in their current form if we keep going the way we are. And tax increases aren't the answer either. We are spending so much, and it will not be long until we will be in a category with Greece if we don't watch it.

We have to overcome this because no other entity in the world is going to bail us out; we have to bail ourselves out. We have to do it by doing what is right, now, and not by increasing taxes. It means resolving these problems on a structural reform basis. It will take good people on both sides of the aisle to do it. I call on my friends on the other side to get with it. Get real. Quit the tax charade.

We know that is not going anywhere. We also know it is phony to begin with.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. WARNER). The clerk will call the roll.

The bill clerk proceeded to call the roll.

The PRESIDING OFFICER. The Senator from Michigan.

Ms. STABENOW. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

UNSEEN DETROIT

Ms. STABENOW. Mr. President, when people across the country flip on the news tonight, they are probably going to see pictures of Detroit. They aren't going to be flattering pictures, and they are not going to tell the whole story.

There is no question that the Detroit city government is going through an extremely difficult financial crisis, and there are many causes for that.

There are more than 20,000 people—retired police officers and firefighters and teachers and city workers—who have been loyal and hard-working employees their entire lives, who are now worried about how they are going to pay the mortgage or put food on their tables.

The TV cameras are rolling when it comes time to show us bad news about Detroit, but what aren't we seeing?

On TV, they aren't showing us the city that is the No. 1 market in the country for tech jobs—No. 1. They aren't showing a city that is one of the fastest growing in the country for new manufacturing jobs. On TV, they aren't showing us the city that is undergoing a massive revitalization, with businesses and religious leaders and community leaders and neighborhoods working together every day. They aren't showing us the Quicken Loans headquarters with 7,000 jobs in downtown Detroit; a CEO so committed to the city that he closed a beautiful building in the suburbs to bring people downtown; a CEO who is purchasing properties and investing in so many ways in Detroit, along with a wonderful coalition of business leaders committed to the revitalization of this great city. They aren't showing us the beautiful renovation of Campus Martius and the amazing things happening downtown on Woodward Avenue, where people can go on any day now and see people who are there—younger people, older people—enjoying the beautiful surroundings.

They aren't showing us the surge of innovative companies that are breaking new ground in creating opportunity in Detroit.

On TV, they aren't showing us the new Elijah McCoy Patent and Trademark Office—the very first and, so far, only satellite patent office in the country that was put in Detroit. Why? Because Michigan happens to be No. 1 in new, clean energy patents—new ideas on clean energy, coming from Detroit and the surrounding communities. They are not showing us TechTown and the venture capitalists and the 17 tech startups that are investing in technologies that are being developed in Detroit right now and that are going to change our lives in the years to come. On TV, they aren't showing us Michigan's world-class research universities and the incredible collaboration that is going on with Detroit businesses.

They are not showing us the rich depth of culture we are known for in Detroit. The city that gave the world Motown once again has an exploding arts and music scene. In fact, last weekend, in beautiful Traverse City, MI, I was speaking to someone who lives there who said his sister is coming back from Colorado who is an artist; she is moving to Detroit. When he asked her why, she said Detroit is where everybody is going because there are so many opportunities there in arts